

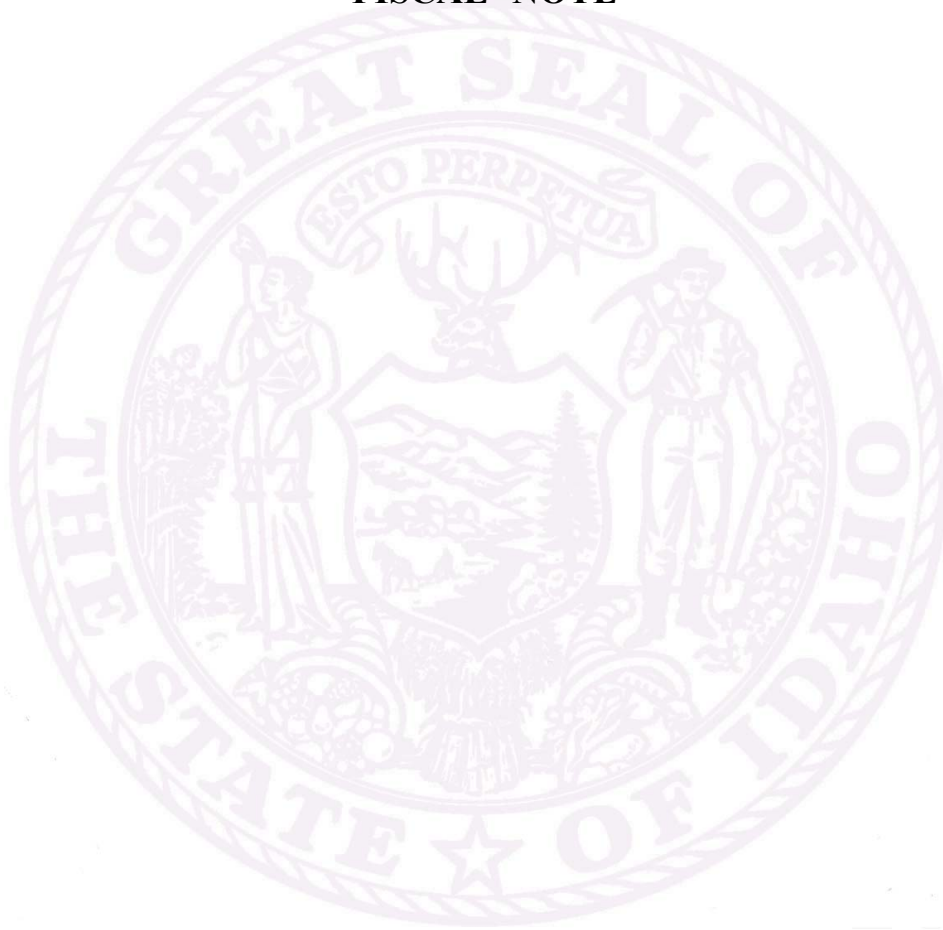
## STATEMENT OF PURPOSE

### RS20843

Current Idaho statutes allow the Tax Commission and the IRS to enter into agreements for offsetting refunds to pay taxes owed. The same authority does not exist between states. This legislation will allow the Tax Commission to enter into agreements with other states for the offset of refunds to pay tax liabilities. For example, if an agreement were in place with Utah and an Idaho taxpayer owed Idaho back tax and the taxpayer was owed a refund by Utah, Idaho could seize the Utah refund to pay the Idaho tax.

## FISCAL NOTE

None

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